

**UNITED STATES BANKRUPTCY COURT  
WESTERN DISTRICT OF TEXAS  
MIDLAND DIVISION**

<b>IN RE:</b>	<b>§</b>	
	<b>§</b>	<b>Case No. 19-70106-tmd</b>
<b>Remnant Oil Company, LLC and</b>	<b>§</b>	<b>Case No. 19-70107-tmd</b>
<b>Remnant Oil Operating, LLC</b>	<b>§</b>	<b>Chapter 7</b>
	<b>§</b>	
	<b>§</b>	<b>(Jointly administered under</b>
	<b>§</b>	<b>Case No. 19-70106)</b>

**MOTION OF RONALD INGALLS, CHAPTER 7 TRUSTEE TO ALLOW  
ADMINISTRATIVE EXPENSE CLAIM**

If you object to the relief requested, you must respond in writing, specifically answering each paragraph of this pleading. Unless otherwise directed by the court, you must file your response with the clerk of the bankruptcy court within 21 days from the date you were served with this pleading. You must serve a copy of your response on the person who sent you the notice; otherwise, the court may treat the pleading as unopposed and grant the relief requested.

TO THE HONORABLE TONY M. DAVIS, UNITED STATES BANKRUPTCY JUDGE:

**Comes now Ronald Ingalls, Chapter 7 Trustee of the bankruptcy estates of Remnant Oil Company, LLC and Remnant Oil Operating, LLC** (the “*Trustee*”) in this Chapter 7 case, filing his Motion of Ronald Ingalls, Chapter 7 Trustee to Pay 2020 Texas Franchise Tax, and in support thereof would respectfully show the Court as follows:

1. These cases were filed under Chapter 11 on July 16, 2019.
2. The Court entered an order for joint administration on July 22, 2019.
3. On April 14, 2020, the cases were converted to Chapter 7. Ronald Ingalls has been appointed as interim Chapter 7 trustee.
4. The Trustee has prepared the 2020 franchise tax return. The Franchise Tax Computation Report (the “*Report*”) covers the 2019 calendar year.
5. A copy of the Report is attached hereto as ***Exhibit A*** reflecting a total tax due of

\$2,661.00 accrued between January 1, 2019 and December 31, 2019.

6. The Trustee requests that the franchise tax be allowed as a Chapter 11 administrative expense claim to be paid pro rata with other claims of similar priority.

**WHEREFORE**, Ronald Ingalls, Chapter 7 Trustee of the bankruptcy estates of Remnant Oil Company, LLC and Remnant Oil Operating, LLC, respectfully requests that the Court grant this Motion and authorize him to make payment to the Texas Comptroller in the amount of \$2,661.00 and for such other and further relief to which he may be entitled at law or in equity.

Dated: September 14, 2021

Respectfully Submitted,

**BARRON & NEWBURGER, P.C.**  
7320 N. MoPac Expwy., Suite 400  
Austin, Texas 78731  
(512) 649-3243  
(512) 476-9253 Facsimile

By: /s/ Gregory M. Friedman  
Gregory M. Friedman (SBN. 24116394)  
Stephen W. Sather (SBN. 17657520)

**ATTORNEY FOR TRUSTEE**

**CERTIFICATE OF SERVICE**

I certify that on the September 14, 2021, a true and correct copy of the above and foregoing was served by first class mail, postage prepaid, to the parties listed on the attached Master Service List and/or electronically by the Court's ECF system to all parties registered to receive such service.

/s/ Gregory M. Friedman

**EXHIBIT A**

**TEXAS FRANCHISE TAX COMPUTATION REPORT**

TX2020 05-169  
Ver. 11.0 (Rev.9-16/8)**Texas Franchise Tax EZ Computation Report**

Annualized total revenue must be \$20,000,000 or less to file this form

**Tcode** 13252 Annual

<b>Taxpayer number</b>	<b>Report year</b>	<b>Due date</b>
32059343585	2020	07/15/2020

Taxpayer name REMNANT OIL COMPANY LLC				Secretary of State file number or Comptroller file number 0802373195
Mailing address c/o RONALD E. INGALLS, CHAPTER 7 TRUSTEE, P.O.BOX 2867				
City FREDERICKSBURG	State TX	Country United States	ZIP code plus 4 78624	Check box if the address has changed <input checked="" type="checkbox"/>
Check box if this is a combined report <input type="checkbox"/>		Check box if Total Revenue is adjusted for Tiered Partnership Election, see instructions <input type="checkbox"/>		

Is this entity a corporation, limited liability company, professional association, limited partnership or financial institution?  Yes  No

Accounting year begin date** <input type="checkbox"/> 010119	Accounting year end date <input type="checkbox"/> 123119	NAICS code <input type="checkbox"/> 211120
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**REVENUE** (Whole dollars only, items 1 -12)

1. Gross receipts or sales	1. <input type="checkbox"/>	2,018,784 . 0 0
2. Dividends	2. <input type="checkbox"/>	0 . 0 0
3. Interest	3. <input type="checkbox"/>	0 . 0 0
4. Rents (can be negative amount)	4. <input type="checkbox"/>	0 . 0 0
5. Royalties	5. <input type="checkbox"/>	0 . 0 0
6. Gains/losses (can be negative amount)	6. <input type="checkbox"/>	0 . 0 0
7. Other income (can be negative amount)	7. <input type="checkbox"/>	0 . 0 0
8. Total gross revenue (Add items 1 thru 7)	8. <input type="checkbox"/>	2,018,784 . 0 0
9. Exclusions from gross revenue (see instructions)	9. <input type="checkbox"/>	0 . 0 0
10. TOTAL REVENUE (item 8 minus item 9 if less than zero, enter 0)	10. <input type="checkbox"/>	2,018,784 . 0 0
11. Gross receipts in Texas	11. <input type="checkbox"/>	803,889 . 0 0
12. Gross receipts everywhere	12. <input type="checkbox"/>	2,018,784 . 0 0
13. Apportionment factor (Divide item 11 by item 12) (Round to 4 decimal places)	13. <input type="checkbox"/>	0.3982
14. Apportioned revenue (Multiply item 10 by item 13) (Dollars and cents)	14. <input type="checkbox"/>	803,880.00
15. Tax due before discount (Multiply item 14 by 0.00331) (Dollars and cents)	15. <input type="checkbox"/>	2,661.00
16. Discount (see instructions, applicable to report years 2008 and 2009)	16. <input type="checkbox"/>	0.00
17. TOTAL TAX DUE (item 15 minus item 16) (Do not include payment if this amount is less than \$1,000)	17. <input type="checkbox"/>	2,661.00

Do not include payment if item 17 is less than \$1,000 or if annualized total revenue is less than the no tax due threshold (see instructions).

If the entity makes a tiered partnership election, ANY amount in item 17 is due. Complete Form 05-170 if making a payment.

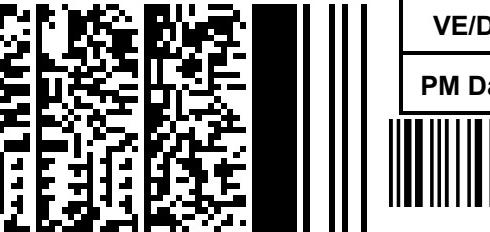
Print or type name Ronald E. Ingalls, Chapter 7 Trustee	Area code and phone number (830) 321-0878
I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief.	
<b>sign here</b>	Date

Mail original to:  
Texas Comptroller of Public Accounts  
P.O. Box 149348  
Austin, TX 78714-9348

Instructions for each report year are online at [www.comptroller.texas.gov/taxes/franchise/forms/](http://www.comptroller.texas.gov/taxes/franchise/forms/). If you have any questions, call 1-800-252-1381.

\*\*If not 12 months, see instructions for annualized revenue.

**Texas Comptroller Official Use Only**

 	VE/DE	<input type="checkbox"/>
	PM Date	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>



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**FIRST MASTER SERVICE LIST***(June 5, 2020)***United States Trustee:**

James Rose,  
Deborah Bynum  
Office of the U.S. Trustee  
903 San Jacinto Blvd., Room 230  
Austin, TX 78701  
[James.Rose@usdoj.gov](mailto:James.Rose@usdoj.gov)  
[deborah.a.bynum@usdoj.gov](mailto:deborah.a.bynum@usdoj.gov)

**Chapter 7 Trustee:**

Ronald E. Ingalls  
PO Box 2867  
Fredericksburg, TX 78624-1927  
[ron@ingallstrustee.com](mailto:ron@ingallstrustee.com)

**Debtor:**

Remnant Oil Company, LLC  
6 Desta Dr #5100  
Midland, TX 79705

**Professionals for Trustee:**

Barbara M. Barron  
Stephen W. Sather  
Barron & Newburger, P.C.  
7320 N. Mopac Expressway  
Greystone II, Suite 400  
Austin, TX 78731  
[bbarron@bn-lawyers.com](mailto:bbarron@bn-lawyers.com)  
[ssather@bn-lawyers.com](mailto:ssather@bn-lawyers.com)

John Mosley  
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Austin, TX 78759

**Professionals for Debtor:**

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**Professionals for Debtor (cont'd):**

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Los Angeles, CA 90067  
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Bethany D. Simmons  
Loeb & Loeb, LLP  
345 Park Avenue  
New York, NY 10154  
[bsimmons@loeb.com](mailto:bsimmons@loeb.com)

**Secured Creditors:**

3-2-1 Partners, Ltd.  
Thomas Howells  
9706 Ruskin Circle  
Sandy, UT 84092-3569

Art's Hot Oil Service, LLC  
Arturo R. Carrasco Principal  
PO Box 188  
Lovington, NM 88260-0188

Baker Hughes Oilfield Operations, LLC  
Will Marsh Chief Legal Officer  
PO Box 301057  
Dallas, TX 75303-1057

Baker Petrolite  
12645 W. Airport Blvd  
Sugar Land, TX 77478-6120

Ben's Oilfield Services, LLC  
Attn: Jennifer Grassham  
2701 N. Acoma  
Hobbs, NM 88240-1801

**Secured Creditors (cont'd):**

Ben's Oilfield Svc Llc  
PO Box 2364  
Hobbs, NM 88241-2364

Bens Oilfield Services  
4411 98thy Street, Suite 400  
Lubbock, TX 79424-5062

First Capital Bank Texas  
310 W. Wall Street, Suite 100  
Midland, TX 79701-5129

First Capital Bank of Texas, N.A.  
c/o John Massouh  
Sprouse Shrader Smith PLLC  
PO Box 15008  
Amarillo, TX 79105-5008

Mesa Well Servicing, LP  
PO Box 1620  
Hobbs, NM 88241-1620

Mesa Well Servicing, LP  
c/o Dore Rothberg McKay, P.C.  
17171 Park Row, Suite 160  
Houston, TX 77084-4927

Midland County  
c/o Laura J. Monroe  
Perdue, Brandon, Fielder, Collins & Mott  
PO Box 817  
Lubbock, TX 79408-0817

Midland CAD  
c/o Tara LeDay  
PO Box 1269  
Round Rock, TX 78680-1269

Motley Service, LLC  
2150 S. Dixie Blvd  
Odessa, TX 79766-2167

Ben's Oilfield Services, LLC  
c/o Traci D. Siebenlist  
Crenshaw Dupree & Milam LLP  
PO Box 64479  
Lubbock, TX 79464-4479

Motley Service, LLC  
Aka KLX Energy Services LLC  
Kozyak Tropin Trockmorton  
2525 Ponce De Leon, 9<sup>th</sup> Floor  
Miami, FL 33134

New Mexico Taxation and Revenue Dept.  
1100 South St. Francis Drive  
Santa Fe, NM 67505-4147

New Mexico Tax and Revenue Dept  
Legal Services Bureau  
1100 South St. Francis Drive  
Santa Fe, NM 87505-4147

New Mexico Tax and Revenue Dept.  
PO Box 630  
Santa Fe, NM 87504-0630

New Mexico Taxation and Revenue Dept.  
PO Box 2308  
Santa FE, NM 87504-2308

New Mexico Taxation and Revenue Dept  
PO Box 25127  
Santa FE, NM 87504-5127

New Mexico Taxation and Revenue Dept  
Bankruptcy Section  
PO Box 8575  
Albuquerque, NM 87198-8575

NM Oil Conservation Division  
c/o Adrienne Sandoval  
1220 S. St. Francis Drive  
Santa Fe, NM 67505

**Secured Creditors (cont'd):**

Beverly Schmidt Couzzart  
Irrevocable Trust  
Amarillo National Bank TTEE  
PO Box 1  
Amarillo, TX 79105-0001

Catherine Claire Couzzart  
Irrevocable Trust  
Oil and Gas Dept  
Amarillo National Bank TTEE  
PO Box 1  
Amarillo, TX 79105-0001

Margaret Francis Grace Couzzart  
Irrevocable Trust  
Oil and Gas Dept  
Amarillo National Bank TTEE  
PO Box 1  
Amarillo, TX 79105-0001

Rick's Well Service  
Mark Schuck  
700 Louisiana St, Suite 4800  
Houston, TX 77002

Tessco Energy Svc., Inc.  
PO Box 1999  
Midland, TX 79702-1999

US Dept. of the Interior, BLM  
c/o Mitchell Zeff  
1100 L. Street, NW – Room 7530  
Washington DC 20007  
[Mitchell.Zeff2@usdoj.gov](mailto:Mitchell.Zeff2@usdoj.gov)

Wildcat Oil Tools Storage  
706 N. Colorado  
Midland, TX 79701-3437

William E. Walker Living Trust  
4849 W. Lone Mountain Road, Apt 101  
Las Vegas, NV 89130